

Consolidated Financial Statements of

**DISTRICT OF SAULT STE. MARIE SOCIAL
SERVICES ADMINISTRATION BOARD**

Year ended December 31, 2015

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Financial Statements

Year ended December 31, 2015

	Page
Consolidated Financial Statements:	
Management's Responsibility for the Consolidated Financial Statements	1
Independent Auditors' Report	2 - 3
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations and Accumulated Surplus.....	5
Consolidated Statement of Change in Net Financial Assets	6
Consolidated Statement of Cash Flows.....	7
Notes to Consolidated Financial Statements.....	8 - 17

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of District of Sault Ste. Marie Social Services Administration Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Board meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Board. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.

Commissioner of Social Services

Finance Manager



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INDEPENDENT AUDITORS' REPORT

To the Members of the District of Sault Ste. Marie Social Services Administration Board

We have audited the accompanying consolidated financial statements of District of Sault Ste. Marie Social Services Administration Board, which comprise the consolidated statement of financial position as at December 31, 2015, and the consolidated statements of operations and accumulated surplus, change in net financial assets and statement of cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of District of Sault Ste. Marie Social Services Administration Board as at December 31, 2015, and its consolidated results of operations, its consolidated change in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

April 21, 2016

Sault Ste. Marie, Canada

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
Financial assets:		
Cash and cash equivalents	\$ 8,404,098	\$ 9,542,087
Receivable from City of Sault Ste. Marie	107,152	512,837
Accounts receivable	876,803	769,948
	9,388,053	10,824,872
Financial liabilities:		
Accounts payable and accrued liabilities	619,493	1,139,653
Payable to Province of Ontario (note 2 and 9)	1,477,295	2,636,737
Long-term debt (note 3)	2,797,284	3,286,180
	4,894,072	7,062,570
Net financial assets	4,493,981	3,762,302
Non-financial assets:		
Tangible capital assets (note 4)	5,249,178	5,259,249
Prepaid expenses	912,286	886,455
	6,161,464	6,145,704
Forgivable loans (note 2)		
Contractual agreements (note 8)		
Accumulated surplus (note 5)	\$ 10,655,445	\$ 9,908,006

The accompanying notes are an integral part of these consolidated financial statements.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	Budget (note 10)	2015	2014
Revenues:			
Province of Ontario	\$ 29,801,719	\$ 31,759,762	\$ 28,700,509
Government of Canada	3,390,340	3,438,919	3,369,772
Participating municipalities	18,422,963	18,423,041	18,790,663
Other	51,485	237,725	68,224
Investment income	22,500	119,197	123,896
Rental income	2,920,000	3,011,543	2,986,863
Total revenues	54,609,007	56,990,187	54,039,927
Expenses:			
General assistance	25,183,954	26,048,161	24,634,098
Housing Services	17,412,399	17,037,651	15,748,520
Administration	140,135	263,730	229,859
Community Child Care	7,600,080	7,430,349	7,275,011
Land Ambulance	5,024,119	5,125,592	4,640,859
Amortization of tangible capital assets	337,263	337,265	321,305
Total expenses	55,697,950	56,242,748	52,849,652
Annual surplus (deficit)	(1,088,943)	747,439	1,190,275
Accumulated surplus, beginning of year	9,908,006	9,908,006	8,717,731
Accumulated surplus, end of year	\$ 8,819,063	\$ 10,655,445	\$ 9,908,006

The accompanying notes are an integral part of these consolidated financial statements.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2015, with comparative information for 2014

	Budget (note 10)	2015	2014
Annual surplus (deficit)	\$ (1,088,942)	\$ 747,439	\$ 1,190,275
Acquisition of tangible capital assets	(203,907)	(393,710)	(303,168)
Gain on sale of tangible capital assets	-	(32,710)	(8,000)
Proceeds from sale of tangible capital assets	-	99,226	8,000
Amortization of tangible capital assets	337,263	337,265	321,305
	(955,586)	757,510	1,208,412
Acquisition of prepaid expenses	-	(912,286)	(886,455)
Use of prepaid expenses	-	886,455	657,618
Change in net financial assets	(955,586)	731,679	979,575
Net financial assets, beginning of year	3,762,302	3,762,302	2,782,727
Net financial assets, end of year	\$ 2,806,716	\$ 4,493,981	\$ 3,762,302

The accompanying notes are an integral part of these consolidated financial statements.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Cash Flows

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used for):		
Operating activities:		
Annual surplus	\$ 747,439	\$ 1,190,275
Items not involving cash:		
Amortization of tangible capital assets	337,265	321,305
Gain on sale of tangible capital assets	(32,710)	(8,000)
	1,051,994	1,503,580
Change in non-cash assets and liabilities:		
Accounts receivable	(106,855)	230,338
Receivable from City of Sault Ste. Marie	(25,831)	(228,837)
Accounts payable and accrued liabilities	(520,160)	(126,752)
Payable to (from) Province of Ontario	(1,159,442)	475,234
Prepaid expenses	405,685	229,052
Net change in cash from operating activities	(354,609)	2,082,615
Capital activities:		
Cash used to acquire tangible capital assets	(393,710)	(303,168)
Proceeds from sale of tangible capital assets	99,226	8,000
Net change in cash from capital activities	(294,484)	(295,168)
Financing activities:		
Long-term debt principal repayments	(488,896)	(457,114)
Net change in cash from financing activities	(488,896)	(457,114)
Net change in cash	(1,137,989)	1,330,333
Cash and cash equivalents, beginning of year	9,542,087	8,211,754
Cash and cash equivalents, end of year	\$ 8,404,098	\$ 9,542,087

The accompanying notes are an integral part of these consolidated financial statements.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

1. Significant accounting policies:

The consolidated financial statements of the District of Sault Ste. Marie Social Services Administration Board (the "Board") are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Reporting entities:

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and fund balances of the reporting entity and the Sault Ste. Marie Housing Corporation. Inter-organization transactions and balances between these organizations have been eliminated.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life – Years
Buildings	40
Vehicles	5 - 7
Furniture and equipment	5

Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

1. Significant accounting policies (continued):

(d) Cash and cash equivalents:

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and investments that mature within three months.

(e) Reserves and reserve funds:

Certain amounts, as approved by the Board, are set aside in reserves or reserve funds for future operating and capital purposes. Transfers to and/or from the reserves and reserve funds are an adjustment to the respective fund when approved.

(f) Government subsidies:

Government subsidies are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the subsidy occur, providing the subsidies are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

(g) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying value of tangible capital assets and valuation allowances for receivables and Canada – Ontario Affordable Housing Program Loans. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the year in which they become known.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

2. Forgivable loans:

The Board administers various programs under the Canada-Ontario Affordable Housing Program ("AHP"). Funds received under these programs assist with certain housing repairs to low to moderate income residents of Northern Ontario and funding for new rental housing units to low-income seniors and persons with disabilities, in the form of forgivable loans. These loans are forgivable over 20 years based on specific provisions in each program, provided that certain conditions and requirements are maintained by the loan recipients. In the event of default loans are repaid by the funding recipients. The Board is required to reinvest these amounts through new loans within the related program or return the funding and as such, any amounts not yet distributed under these programs is included in the Payable to Province of Ontario. The net payable at December 31, 2015 was \$320,974 (2014 - \$177,046) which represents the amounts held by the Board to either be issued as new forgivable loans under the AHP programs or returned to the funders. During the year, a total of \$784,286 (2014 - \$758,101) in loan balances was forgiven.

3. Long-term debt:

	2015	2014
Canada Mortgage and Housing Corporation, various debentures, interest rates varying from 6.09% to 8.10%, annual payments totaling \$646,517 due dates ranging from January 2016 to January 2024, secured by real property	\$ 2,797,284	\$ 3,286,180

Principal repayments required for the next five years and thereafter are as follows:

2016	\$ 450,572
2017	456,045
2018	488,839
2019	432,489
2020	463,570
Thereafter	505,769
	\$ 2,797,284

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

4. Tangible capital assets:

Cost	Balance at December 31, 2014	Additions	Disposals	Balance at December 31, 2015
Land	\$ 1,488,538	–	–	\$ 1,488,538
Buildings	5,954,154	–	–	5,954,154
Vehicles	1,375,012	250,262	320,982	1,304,292
Furniture and equipment	775,218	143,448	73,393	845,273
Total	\$ 9,592,922	393,710	394,375	\$ 9,592,257

Accumulated amortization	Balance at December 31, 2014	Disposals	Amortization expense	Balance at December 31, 2015
Buildings	\$ 3,178,859	–	101,110	\$ 3,279,969
Vehicles	874,062	(327,859)	150,408	696,611
Furniture and equipment	280,752	–	85,747	366,499
Total	\$ 4,333,673	(327,859)	337,265	\$ 4,343,079

	Net book value December 31, 2014	Net book value December 31, 2015
Land	\$ 1,488,538	\$ 1,488,538
Buildings	2,775,295	2,674,185
Vehicles	500,950	607,681
Furniture and equipment	494,466	478,774
Total	\$ 5,259,249	\$ 5,249,178

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

4. Tangible capital assets (continued):

Cost	Balance at December 31, 2013	Additions	Disposals	Balance at December 31, 2014
Land	\$ 1,488,538	–	–	\$ 1,488,538
Buildings	5,954,154	–	–	5,954,154
Vehicles	1,353,583	126,277	(104,848)	1,375,012
Furniture and equipment	598,327	176,891	–	775,218
Total	\$ 9,394,602	303,168	(104,848)	\$ 9,592,922

Accumulated amortization	Balance at December 31, 2013	Disposals	Amortization expense	Balance at December 31, 2014
Buildings	\$ 3,077,751	–	101,108	\$ 3,178,859
Vehicles	827,987	(104,848)	150,923	874,062
Furniture and equipment	211,478	–	69,274	280,752
Total	\$ 4,117,216	(104,848)	321,305	\$ 4,333,673

	Net book value December 31, 2013	Net book value December 31, 2014
Land	\$ 1,488,538	\$ 1,488,538
Buildings	2,876,403	2,775,295
Vehicles	525,596	500,950
Furniture and equipment	386,849	494,466
Total	\$ 5,277,386	\$ 5,259,249

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

5. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2015	2014
Invested in tangible capital assets	\$ 5,249,178	\$ 5,259,249
Operating fund	198,684	3,021,196
Unfunded long-term debt	(2,797,284)	(3,286,180)
Reserves and reserve funds (note 6)	8,004,867	4,913,741
	\$ 10,655,445	\$ 9,908,006

6. Reserves and reserve funds:

	January 1, 2015	Transfers to	Transfers from	December 31, 2015
Set aside for specific purposes by the Board:				
Reserves:				
Working funds	\$ 200,000	1,795,289	(32,029)	\$ 1,963,260
Social housing operations	1,021,634	86,542	-	1,108,176
Child care reserve fund	1,523,369	-	-	1,523,369
Ambulances	904,165	285,403	(515,559)	674,009
	3,649,168	2,167,234	(547,588)	5,268,814
Reserve funds:				
Social housing capital reserve fund	1,264,573	-	(68,134)	1,196,439
Levy stabilization fund	-	1,539,614	-	1,539,614
2015 balances	\$ 4,913,741	3,706,848	(615,722)	\$ 8,004,867
2014 balances	\$ 4,257,322	1,034,862	(378,443)	\$ 4,913,741

7. Expenses by object:

	2015	2014
Salaries	\$ 87,046	\$ 80,723
Materials, supplies and contracted services	55,818,437	52,447,624
Amortization of tangible capital assets	337,265	321,305
	\$ 56,242,748	\$ 52,849,652

The Board purchases administrative and other related services from the City of Sault Ste. Marie on a full cost recovery basis.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

8. Contractual agreements:

The Board has entered into a lease agreement with the City of Sault Ste. Marie for rent, at 65 Old Garden River Road in Sault Ste. Marie, Ontario, for \$127,587 annually. The lease term ends December 31, 2017.

Subsequent to year end the Board has also entered into a lease agreement with the City of Sault Ste. Marie for rent, at 180 Brock Street in Sault Ste. Marie, Ontario, for \$186,405 annually. The lease term ends February 28, 2021.

9. Social assistance management system:

On November 1, 2014, the Province of Ontario implemented a new Social Assistance Management System (SAMS). As a result of the implementation the Province of Ontario has not reconciled the transfer payments to the Board for the year. Management has estimated the effect of potential SAMS adjustments for the year to be approximately \$299,000 which is included in Payable to Province of Ontario. Any additional adjustments will be reported in the consolidated statement of operations and accumulated surplus in the year in which they become known.

10. Budget figures:

The operating budgets approved by the Board for 2015 were prepared for the purpose of establishing the estimated revenues and expenses for fiscal 2015 for the District of Sault Ste. Marie Social Services Administration Board and the Sault Ste. Marie Housing Corporation separately. These budgets established do not include a budget for the amortization of tangible capital assets and include allocations of prior year surpluses.

The consolidated budget figures presented in the Consolidated Statement of Operations and Accumulated Surplus and the Consolidated Statement of Change in Net Financial Assets have been restated to be comparable with the Public Sector Accounting Standards. A reconciliation of the Board approved budgets and the consolidated budget presented in these financial statements is presented below:

Adopted consolidated budget:	
Consolidated budgeted annual surplus for the year	\$ —
Adjustments to adopted budget:	
Allocation of prior year surpluses	(955,586)
Acquisition of tangible capital assets	203,907
Amortization of tangible capital assets	(337,263)
Restated budgeted annual deficit	\$ (1,088,942)

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

11. Segmented information:

The District of Sault Ste. Marie Social Services Administration Board supports the development of health and self-sufficient communities through the innovative and responsive delivery of various social assistance programs. For reporting purposes the Board's financial activities are organized and reported by program.

Certain programs that have been separately disclosed in the segmented information, along with the services they provide are as follows:

Ontario Works

Financial and employment assistance is provided to individuals in temporary financial need. The goals are to assist participants in achieving independence and self-reliance and to transition the participants to the workforce.

Housing Services

The social housing program is responsible for the direct management of the public housing portfolio, the administration of the Non-profit and Urban and Native Housing projects within the district, administration of various federal and provincial housing programs, and the administration and maintenance of the central waiting list within the district.

DSSAB Administration

Administration of programs and services are managed by an administrative team which provides support for the ongoing services of the Board.

Community Child Care

Child care funding is administered to child care operators within the district in accordance with the Day Nurseries Act.

Land Ambulance and Garden River Ambulance

Emergency and non-emergency land ambulance services are provided within the district.

For each reported segment, revenue and expenses represent both the amounts that are directly attributable to the segment as well as amounts that can reasonably be allocated to the segment. Administration costs are allocated to the program based on an availability of funding as well as an estimate of their consumption of administrative services. The accounting policies utilized in these segments are consistent with those followed in preparation of the financial statements as disclosed in Note 1.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2015

11. Segmented information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Community Child Care	Land Ambulance	Garden River Land Ambulance	2015 Total
Revenue:							
Province of Ontario	\$ 21,308,547	1,262,051	-	6,148,616	2,146,900	893,648	\$ 31,759,762
Government of Canada	-	3,438,919	-	-	-	-	3,438,919
Participating Municipalities	4,877,802	9,677,152	49,048	1,539,583	2,198,264	81,192	18,423,041
Other	-	203,174	1,842	-	32,709	-	237,725
Investment income	-	25,615	93,582	-	-	-	119,197
Rental income	-	3,011,543	-	-	-	-	3,011,543
Total revenues	26,186,349	17,618,454	144,472	7,688,199	4,377,873	974,840	56,990,187
Expenses:							
Salaries and benefits	-	-	87,046	-	-	-	87,046
DSSAB operations	-	-	176,684	-	-	-	176,684
Materials and services	-	5,386,063	-	-	-	-	5,386,063
Equipment and property costs	-	-	-	-	1,815	852	2,667
Transfers to recipients and service providers	17,890,102	9,507,700	-	6,773,373	-	-	34,171,175
Amortization of tangible capital assets	-	101,110	-	-	236,155	-	337,265
	17,890,102	14,994,873	263,730	6,773,373	237,970	852	40,160,900
Purchased services							
Salaries and benefits	4,310,752	1,793,425	-	473,579	3,604,952	597,643	10,780,351
Employment related costs	1,832,712	-	-	-	-	-	1,832,712
Materials and services	2,014,595	350,463	-	183,397	713,843	206,487	3,468,785
	8,158,059	2,143,888	-	656,976	4,318,795	804,130	16,081,848
Total expenses	26,048,161	17,138,761	263,730	7,430,349	4,556,765	804,982	56,242,748
Annual surplus (deficit)	\$ 138,188	479,693	(119,258)	257,850	(178,892)	169,858	\$ 747,439

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2014

11. Segmented information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Community Child Care	Land Ambulance	Garden River Land Ambulance	2014 Total
Revenue:							
Province of Ontario	\$ 19,154,721	1,270,562	22,000	5,521,600	2,040,420	691,206	\$ 28,700,509
Government of Canada	-	3,369,772	-	-	-	-	3,369,772
Participating Municipalities	5,273,876	9,566,829	141,631	1,448,850	2,315,504	43,973	18,790,663
Other	-	58,704	1,520	-	8,000	-	68,224
Investment income	-	22,480	101,416	-	-	-	123,896
Rental income	-	2,986,863	-	-	-	-	2,986,863
Total revenues	24,428,597	17,275,210	266,567	6,970,450	4,363,924	735,179	54,039,927
Expenses:							
Salaries and benefits	-	-	80,723	-	-	-	80,723
DSSAB operations	-	-	149,136	-	-	-	149,136
Materials and services	-	4,095,051	-	-	-	-	4,095,051
Equipment and property costs	-	-	-	-	4,208	2,676	6,884
Transfers to recipients and service providers	16,445,847	9,471,921	-	6,629,638	-	-	32,547,406
Amortization of tangible capital assets	-	101,108	-	-	220,197	-	321,305
	16,445,847	13,668,080	229,859	6,629,638	224,405	2,676	37,200,505
Purchased services							
Salaries and benefits	4,142,620	1,732,275	-	449,574	3,333,537	516,850	10,174,856
Employment related costs	2,099,646	-	-	-	-	-	2,099,646
Materials and services	1,945,985	449,273	-	195,799	632,694	150,894	3,374,645
	8,188,251	2,181,548	-	645,373	3,966,231	667,744	15,649,147
Total expenses	24,634,098	15,849,628	229,859	7,275,011	4,190,636	670,420	52,849,652
Annual surplus (deficit)	\$ (205,501)	1,425,582	36,708	(304,561)	173,288	64,759	\$ 1,190,275